

**843.7 Maintenance of compressor equipment.**

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of compressor equipment, the book cost of which is includible in account 363.3, Compressor Equipment. (See operating expense instruction 2.)

**843.8 Maintenance of measuring and regulating equipment.**

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of measuring and regulating equipment, the book cost of which is includible in account 363.4, Measuring and Regulating Equipment. (See operating expense instruction 2.)

**843.9 Maintenance of other equipment.**

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of equipment the book cost of which is includible in account 363.5, Other Equipment. (See operating expense instruction 2.)

**844.1 Operations supervision and engineering.**

This account shall include the cost of labor and expenses incurred in the general supervision and direction of operations of liquefied natural gas facilities. Direct supervision of specific activities shall be charged to the appropriate operations accounts.

**844.2 LNG processing terminal labor and expenses.**

This account shall include the cost of labor, materials used and expenses incurred in operating liquefied natural gas processing equipment.

## ITEMS

*Labor*

1. Supervising.
2. Operating, checking, lubricating, cleaning, and polishing equipment, machinery, valves, instruments, and other processing equipment.
3. Reading meters, gauges and other instruments, changing charts, preparing operating reports, etc.
4. Inspecting and testing equipment when not specifically for repairs or replacement of parts.

5. Cleaning structures housing equipment, cutting grass and weeds, and doing minor grading work around structures and equipment.

6. Cleaning and repairing hand tools used for operations, etc.

7. Operating offshore facilities such as piers, docks, loading and unloading arms, water craft, etc.

*Materials and expenses*

8. Charts for pressure gauges and meters, printed forms, office supplies, etc.

9. Lubricants, wiping rags, cleaning materials, etc.

10. Janitor and washroom supplies, landscaping supplies, etc.

11. Employee travel and transportation expenses.

12. Freight, express, parcel post, trucking, and other transportation.

13. Utility services: light, water, and telephone.

14. Chemicals.

15. Refrigerants.

16. Small hand tools.

**844.3 Liquefaction processing labor and expenses.**

This account shall include the cost of labor, materials used and expenses incurred in operating natural gas liquefaction equipment.

## ITEMS

*Labor*

1. Supervising.
2. Operating, checking, lubricating, cleaning, and polishing equipment, machinery, valves, instruments, and other processing equipment.

3. Reading meters, gauges and other instruments, changing charts, preparing operating reports, etc.

4. Inspecting and testing equipment when not specifically for repairs or replacement of parts.

5. Cleaning structures housing equipment, cutting grass and weeds, and doing minor grading work around structures and equipment.

6. Cleaning and repairing hand tools used for operations, etc.

7. Operating offshore facilities such as piers, docks, loading and unloading arms, water craft, etc.

*Materials and expenses*

8. Charts for pressure gauges and meters, printed forms, office supplies, etc.

9. Lubricants, wiping rags, cleaning materials, etc.

10. Janitor and washroom supplies, landscaping supplies, etc.

11. Employee travel and transportation expenses.
12. Freight, express, parcel post, trucking, and other transportation.
13. Utility services: light, water, and telephone.
14. Chemicals.
15. Refrigerants.
16. Small hand tools.

#### 844.4 LNG transportation labor and expenses.

This account shall include the cost of labor, materials used and expenses incurred in operating LNG transportation equipment.

##### ITEMS

##### *Labor*

1. Supervision.
2. Operating LNG maritime tankers, LNG barges, LNG tank trucks and other LNG transportation equipment.
3. Cleaning and lubricating equipment.
4. Inspecting and testing equipment.

##### *Materials and expenses*

5. Charts, printed forms, office supplies, etc.
6. Dry dock charges.
7. Lubricants, wiping rags, cleaning materials, etc.
8. Employee's transportation travel and temporary housing expenses.

#### 844.5 Measuring and regulating labor and expenses.

This account shall include the cost of labor, materials used and expenses incurred in operating, measuring and regulating stations in connection with liquefied natural gas operations.

##### ITEMS

##### *Labor*

1. Supervising.
2. Recording pressures and changing charts, reading meters, etc.
3. Estimating lost meter registrations, etc., except gas purchases and sales.
4. Calculating gas volumes from meter charts, except gas purchases and sales.
5. Adjusting and calibrating measuring equipment, changing meters, orifice plates, gauges, clocks, etc., not in connection with construction or maintenance.
6. Testing gas samples, determining specific gravity and Btu content of gas.
7. Inspecting and testing equipment not specifically to determine necessity for repairs including pulsation tests.
8. Cleaning and lubricating equipment.

9. Keeping log and other operating records, preparing records of operations, etc.

10. Attending boilers and operating other accessory equipment.

11. Installing and removing district gauges for pressure survey.

12. Thawing freeze in gauge pipe.

13. Inspecting and pumping drips, dewatering manholes and pits, inspecting sumps, cleaning pits, blowing meter drips, etc.

14. Moving equipment, minor structures, etc., not in connection with maintenance or construction.

##### *Materials and expenses*

15. Charts and printed forms.

16. Lubricants, wiping rags, waste.

17. Employees' transportation and travel expense.

18. Freight, express, parcel post, trucking and other transportation.

19. Utility services: light, water, telephone.

#### 844.6 Compressor station labor and expenses.

This account shall include the cost of labor, materials used and expenses incurred, including fuel and power, in operating compressor stations in connection with liquefied natural gas operations.

##### ITEMS

##### *Labor*

1. Supervising.

2. Operating and checking engines, equipment valves, machinery, gauges, and other instruments, including cleaning, wiping, polishing, and lubricating.

3. Operating boilers and boiler accessory equipment, including fuel handling, recording fuel used, etc.

4. Repacking valves and replacing gauge glasses, etc.

5. Recording pressures, replacing charts, keeping logs, and preparing reports of station operations.

6. Pumping drips at the station.

7. Taking dew point readings.

8. Testing water.

9. Cleaning structures housing equipment, cutting grass and weeds, and minor grading around station.

10. Cleaning and repairing hand tools used in operations.

11. Driving trucks.

12. Watching during shutdowns.

13. Clerical work at station.

##### *Materials and expenses*

14. Scrubber oil.

15. Lubricants, wiping rags, waste.

16. Charts and printed forms, etc.

17. Gauge glasses.